

**CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION CAPITAL AND PROJECT USE ENERGY COSTS BY COMPONENT
AS OF SEPTEMBER 30, 2003
2005 IRRIGATION WATER RATES**

| | | Allocation of Project Use Energy Costs | | | | | |
|--|------------|--|--|----------------|------------------------|------------|------------------------------|
| Component/Facility | | Irrigation Capital Costs at 09/30/03 | Historical & Projected (1981-2030) KWH Per AF | Ratio of Total | Central Valley Project | | Total Capital at 09/30/03 |
| | | | | | (BOR) | (DOE) | |
| | | | | | 3/ | 3/ | |
| Storage | 1/, 7/, 8/ | | 3/ | | | | |
| San Felipe Unit Contractors | | 4,063,571 | | | | | 4,063,571 |
| All Other Contractors | | 359,135,317 | 11,843,749,590 | 0.205528 | 18,775,295 | 8,039,041 | 385,949,652 |
| Total Storage | 2/ | 363,198,887 | 11,843,749,590 | 0.205528 | 18,775,295 | 8,039,041 | 390,013,223 |
| Conveyance | | | | | | | |
| Contra Costa WD | 6/, 8/ | 200,796 | | | | | 200,796 |
| All Other Contractors | 4/ | 397,853,619 | | | | | 397,853,619 |
| Total Conveyance | | 398,054,415 | | | | | 398,054,415 |
| Conveyance Pumping | | | | | | | |
| Corning Pumping Plant | | 2,563,888 | 116,715,877 | 0.002025 | 185,024 | 79,222 | 2,828,133 |
| Dos Amigos Pumping Plant | | 13,075,475 | 7,891,933,977 | 0.136951 | 12,510,682 | 5,356,714 | 30,942,871 |
| O'Neill Pump-Generator Plant | | 11,404,679 | 3,367,702,615 | 0.058441 | 5,338,648 | 2,285,855 | 19,029,182 |
| Tracy Pumping Plant | | 22,506,706 | 25,738,080,944 | 0.446640 | 40,801,273 | 17,469,931 | 80,777,910 |
| Total Conveyance Pumping | | 49,550,747 | 37,114,433,413 | 0.644057 | 58,835,627 | 25,191,722 | 133,578,096 |
| Direct Pumping | 7/ | | | | | | |
| Bella Vista WD (Wintu PP) | | 864,649 | 274,062,903 | 0.004756 | 434,458 | 186,022 | 1,485,130 |
| Colusa County WD Canalside Relifts | | 12,635,431 | 366,422,843 | 0.006359 | 580,872 | 248,712 | 13,465,015 |
| Colusa Service Area - Cortina | | 141,792 | | | | | 141,792 |
| Colusa Service Area - Davis | | 180,305 | | | | | 180,305 |
| Contra Costa Pumping Plants | | | 5,384,316 | 0.000093 | 8,535 | 3,655 | 12,190 |
| Corning WD Canalside Relifts | | 2,779,735 | 182,727,519 | 0.003171 | 289,669 | 124,028 | 3,193,432 |
| Dunnigan WD Canalside Relifts | | 1,700,234 | 4,164,598 | 0.000072 | 6,602 | 2,827 | 1,709,662 |
| Kanawha WD Canalside Relifts | | 2,753,824 | 47,239,151 | 0.000820 | 74,886 | 32,064 | 2,860,773 |
| Orland-Artois WD Canalside Relifts | | 7,496,789 | 101,971,701 | 0.001770 | 161,651 | 69,214 | 7,727,654 |
| Panoche WD Relifts | | 16,190 | 2,610,186 | 0.000045 | 4,138 | 1,772 | 22,099 |
| Proberta WD Canalside Relifts | | 172,158 | 8,146,037 | 0.000141 | 12,913 | 5,529 | 190,601 |
| San Benito County WD: | | | | | | | |
| Pacheco Pumping Plant | | 5/ | 230,529,598 | 0.004000 | 365,447 | 156,474 | 521,921 |
| Gianelli, William R. Pump-Generator Plant | 1/ | 178,851 | 347,658,814 | 0.006033 | 551,126 | 235,976 | 965,953 |
| San Luis WD Canalside Relifts & Turnouts | | 8,243,935 | 1,321,931,061 | 0.022940 | 2,095,590 | 897,271 | 11,236,797 |
| Santa Clara Valley WD: | | | | | | | |
| Coyote Pumping Plant | | 5/ | 43,839,389 | 0.000761 | 69,496 | 29,756 | 99,253 |
| Pacheco Pumping Plant | | 5/ | 152,314,714 | 0.002643 | 241,457 | 103,385 | 344,842 |
| Gianelli, William R. Pump-Generator Plant | 1/ | 118,170 | 229,703,922 | 0.003986 | 364,138 | 155,913 | 638,221 |
| State-Delta Pumping Plant (Cross Valley Canal) | | | 1,368,612,902 | 0.023750 | 2,169,593 | 928,957 | 3,098,550 |

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| Component/Facility | Irrigation Capital Costs at 09/30/03 | Allocation of Project Use Energy Costs | | | | Total Capital at 09/30/03 |
|---|--|--|----------------|------------------------|------------|------------------------------|
| | | Historical & Projected (1981-2030) KWH Per AF 3/ | Ratio of Total | Central Valley Project | | |
| | | | | (BOR) | (DOE) | |
| | | | | 3/ | 3/ | |
| Westlands WD: | | | | | | |
| Pleasant Valley Canalside Relifts | 1,341,812 | 12,667,412 | 0.000220 | 20,081 | 8,598 | 1,370,491 |
| Pleasant Valley Pumping Plant | 9,907,637 | 928,006,221 | 0.016104 | 1,471,121 | 629,892 | 12,008,650 |
| Westlands WD Canalside Relifts | 36,315,616 | 2,986,060,098 | 0.051818 | 4,733,649 | 2,026,812 | 43,076,078 |
| Westside WD Canalside Relifts | 7,002,377 | 53,774,032 | 0.000933 | 85,245 | 36,500 | 7,124,121 |
| Total Direct Pumping | 91,849,505 | 8,667,827,417 | 0.150415 | 13,740,667 | 5,883,358 | 111,473,530 |
| San Luis Drain | 59,181,552 | | | | | 59,181,552 |
| Grand Total | 961,835,106 | 57,626,010,420 | 1.000000 | 91,351,589 | 39,114,121 | 1,092,300,816 |
| | | | | | | |
| OUT-OF-BASIN COSTS - SAN FELIPE UNIT | | | | | | |
| | | | | | | |
| Conveyance | 63,956,983 | | | | | 63,956,983 |
| Direct Pumping | 14,087,858 | | | | | 14,087,858 |
| Total | 78,044,841 | | | | | 78,044,841 |

Footnotes:

1/ Allocation of Storage Costs:

| | | | | | |
|---|--|---|-------------|-------------|-------------------------------------|
| Storage Costs: | San Felipe Unit | | | | |
| | | Suballocation of Storage Costs (Dir. Pump. Appl. to SL/PG) | | | All Other Storage Contractors |
| | Storage | San Benito | Santa Clara | Total | |
| | Historical and Projected 1981-2030 Irrigation Del. (Sch A-7) | 1,821,334 | 1,096,716 | 724,618 | 150,003,802 |
| Ratios | 0.011996 | 0.602150 | 0.397850 | 0.988004 | 1.000000 |
| Allocated Gianelli, WR Pump-Generator Costs | 297,020 | 178,851 | 118,170 | 24,462,391 | 24,759,411 |
| Allocated Other Storage Costs | 4,063,571 | | | 334,672,926 | 338,736,496 |
| Total | 4,360,591 | 178,851 | 118,170 | 359,135,317 | 363,495,907 |

2/ Includes \$14,534,810 adjustment for Corps of Engineers Obligations Assumed (Hidden & Buchanan).

3/ These costs represent the total Pumping Project Use Power costs allocated to Irrigation for the CVP Bureau of Reclamation (BOR) and Western Area Power Administration (DOE). The costs are allocated to components based on the ratios identified above under "Allocation of Project Use Energy Costs". They are then suballocated to individual facilities based on the historical and projected 1981-2030 KWHs/AF.

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Footnotes: (continued)

- 4/ Glide WD does not have a distribution system, therefore the cost of the Relift Pumping Plant is included in conveyance for ratesetting purposes.
- 5/ These costs are part of the total Out-of-Basin costs, which are the specific repayment responsibility of the Out-of-Basin contractors (San Benito County WD and Santa Clara Valley WD). As a result, they are excluded from allocation to the In-Basin contractors.
- 6/ Contra Costa Water District's conveyance facility costs are handled through a repayment contract.
- 7/ The Storage, Conveyance, and Direct Pumping components per Table 20 - Capital Costs for 2005 Water Service Rates Central Valley Project, California as of September 30, 2003 differ from those shown in Ratesetting Schedule A-5. The differences are attributed to (1) the direct pumping costs of the Gianelli WR Pump-Generator allocated to San Felipe Unit Contractors (see Footnote 1/); (2) the allocation of Direct Pumping costs to the San Felipe Unit - these costs are treated as Out-of-Basin costs; and (3) the treatment of Glide WD Relift Pumping Plant costs (see Footnote 4/).
- 8/ Legislation was passed which provides that Sugar Pine Dam and Reservoir and Sly Park Dam and Reservoir costs be excluded, in part, from reimbursement. However, until the respective contractors, Foresthill Public Utility District and El Dorado Irrigation District, pay for a determined amount (see legislation), the costs will continue to be included in the water rates.

Reconciliation of Capital Costs for 2005 Water Service Rates CVP CA as of September 20, 2003 - Table 20 with Ratesetting - Schedule A-5:

| | | | |
|--|---------------|----|------------|
| Total Capital Costs @ 9/30/03 Per Schedule A-5 | 1,092,300,816 | | |
| Less: Storage | 363,495,907 | 7/ | |
| Conveyance | | | |
| (In-Basin) | 398,054,415 | 7/ | |
| (Out-of-Basin) | 63,956,983 | | |
| Conveyance Pumping | 49,550,747 | | |
| Direct Pumping: | | 7/ | |
| (In-Basin) | 91,552,484 | | |
| (Out-of-Basin - Includes PUE) | 14,087,858 | | |
| San Luis Drain | 59,181,552 | | |
| Project Use Energy (BOR) | 91,351,589 | | |
| Project Use Energy (DOE) | 39,114,121 | | |
| Subtotal | (78,044,841) | | |
| Add: Out-of-Basin Costs | | | |
| Conveyance | 63,956,983 | | |
| Direct Pumping (Includes PUE) | 14,087,858 | | |
| Difference | 0 | | 78,044,841 |

Sources:

Schedules A-7 and A-12
Table 20 - Capital Costs for 2005 Water Service Rates Central Valley Project, California As of September 30, 2003
Financial Statement for Period Ending September 30, 2003 Central Valley Project, California - Consolidated
CVO Schedule of KWH's per acre foot